

**FILED**

**FEB 16 2006**

**CLERK, U.S. DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA**

BY CLERK

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GILLEN, and Counterclaim Defendants, GREGORY W. GILLEN, et al.  
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8 IN THE UNITED STATES DISTRICT COURT FOR THE  
9 EASTERN DISTRICT OF CALIFORNIA  
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11 UNITED STATES OF AMERICA, and  
GREGORY W. GILLEN, Revenue Officer,  
12 Internal Revenue Service,

13 Petitioners,

14 v.

15 CHARLES V. HOOPER,

16 Respondent.

17 CHARLES V. HOOPER,

18 Counterclaimant,

19 v.

20 GREGORY W. GILLEN, et al.,

21 Counterclaim Defendants.  
22

23 UNITED STATES OF AMERICA, and  
GREGORY W. GILLEN, Revenue Officer,  
24 Internal Revenue Service,

25 Petitioners,

26 v.

27 DIANE HOOPER,

28 Respondent.

MISC. S-04-0259 GEB/GGH

**JUDGMENT**

Taxpayer: Charles V. Hooper

MISC. S-04-0260 GEB/GGH

Taxpayer: Diane Hooper

1 DIANE HOOPER,  
2 Counterclaimant,  
3 v.  
4 GREGORY W. GILLEN, et al.,  
5 Counterclaim Defendants.  
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7 JUDGMENT IS HEREBY ENTERED on the Order Approving Magistrate Judge's  
8 Findings and Recommendations, Dismissing Counterclaims, and Enforcing I.R.S.  
9 Summonses, filed January 31, 2005.

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11 DATED: 2/15, 2006

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13 UNITED STATES DISTRICT JUDGE  
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